



# DOAA

Georgia Department  
of Audits & Accounts

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

GRADY COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2021

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>SPLOST IV</b>							
Southside Elementary ABC Project	6,900,000.00	5,677,462.74		5,677,462.74	5,677,462.74		Completed
Cairo High School College and Career Academy Project	2,350,000.00	5,668,573.84		5,668,573.84	5,668,573.84		Completed
Southside Elementary Cafeteria Renovation	500,000.00	1,663,533.09		12,000.00			8/31/2022
Cairo High School Vocational Renovation	1,000,000.00	0.00			0.00		Completed
Northside Cafeteria Addition	900,000.00	1,954,645.43	1,295,414.46	659,230.97	1,954,645.43		Completed
Shiver Gymnasium Addition	810,678.91	1,015,650.00	34,687.50				12/31/2022
System-Wide Technology & Security Equipment	2,200,000.00	921,198.15	290,245.00	630,953.15	921,198.15		Completed
Buses & Vehicles	61,950.00	61,950.00		61,950.00	61,950.00		Completed
Athletic Facility Improvements	800,000.00	303,958.07	36,004.58	267,953.49	303,958.07		Completed
Bond Issuance Costs	148,821.42	148,821.42		148,821.42	148,821.42		Completed
Interest and fees on Bonds	<u>328,549.67</u>	<u>334,266.55</u>	<u>5,091.12</u>	<u>329,175.43</u>	<u>334,266.55</u>		Completed
	<u>16,000,000.00</u>	<u>17,750,059.29</u>	<u>1,661,442.66</u>	<u>13,456,121.04</u>	<u>15,070,876.20</u>	<u>0.00</u>	
<b>SPLOST V</b>							
ROTC Building Addition	1,800,000.00	1,966,010.03	57,701.01	1,908,309.02	1,966,010.03		Completed
Whigham School Renovation - Phase 1	700,000.00	754,401.07		754,401.07	754,401.07		Completed
Whigham School Renovation - Phase 2	975,000.00	1,369,932.70	835,169.60	7,900.00			8/31/2021
Eastside Elementary Modification & Addition	3,000,000.00	8,249,747.11	3,774,642.58	13,000.00			6/30/2022
Athletic Facility Improvements	1,100,000.00	1,100,000.00	1,129,440.11				6/30/2025
Cairo High School Pool Addition	807,567.86	807,567.86		5,550.00			6/30/2026
Bond Issuance Costs	182,427.62	182,427.62		182,427.62			Completed
Interest and fees on Bonds	1,254,066.67	1,254,066.67	290,145.00	249,426.66			10/1/2025
Funds for Educational Purposes not yet allocated to Specific Projects	<u>4,180,937.85</u>	<u>3,999,091.72</u>					6/30/2025
	<u>14,000,000.00</u>	<u>19,683,244.78</u>	<u>6,087,098.30</u>	<u>3,121,014.37</u>	<u>2,720,411.10</u>	<u>0.00</u>	
	<u>\$ 30,000,000.00</u>	<u>\$ 37,433,304.07</u>	<u>\$ 7,748,540.96</u>	<u>\$ 16,577,135.41</u>	<u>\$ 17,791,287.30</u>	<u>\$ 0.00</u>	

(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.

(2) The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.

(3) The voters of Grady County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for these projects may include sales tax proceeds, state, local taxes and/or other funds over the life of the project.